



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

FILES

MAY 9 1990

OFFICE OF
WATER

MEMORANDUM

SUBJECT: Revised Owner/Operator Handbook for
Class II Financial Responsibility Demonstrations
UIC Program Guidance # 67

FROM: Michael B. Cook, Director
Office of Drinking Water (WH-550E)

TO: Water Management Division Directors
Regions I - X

Attached is a pre-publication copy of the subject document for the use of your UIC program staff in communicating recent changes in financial responsibility (FR) demonstrations to the Class II regulated community in EPA administered programs. The revisions to the Handbook are the result of the UIC program's FR Workgroup's recommendations. The document also incorporates comments from a recent round of Regional review.

The major changes instituted by this development and review process focused on increasing the stringency of FR demonstrations to assure that injection wells are properly plugged and abandoned at the end of their useful life. To that end, companies using financial statement demonstrations must now pass the financial test annually, must meet all five of the test ratios (rather than the previously required four), and must meet a minimum net worth criterion of one million dollars. These changes are recommended for inclusion in compliance reviews and permit up-dates as soon as practical.

Also attached for your information is a summary of the issues and responses raised during the review process. Copies of the printed document will be forwarded to those Regions which have requested them.

Please contact George Hoessel of the UIC Branch at 382-5532 if you have any questions on this matter.

Attachments (2)

Introduction

The U.S. Environmental Protection Agency established the Underground Injection Control (UIC) program under the authority of the Safe Drinking Water Act of 1974. In States that have chosen not to administer the program, EPA is required by the Act to implement it. As part of this program, the owners or operators of Class II injection wells associated with oil and gas production must "maintain financial responsibility and resources to close, plug, and abandon the underground injection operation" (40 CFR Sections 144.28 (d) and 144.52 (a) (7)) which are acceptable to EPA.

(The UIC program regulations are found in Parts 124, 144, 145, 146, and 147 of Title 40 of the Code of Federal Regulations and are available from the Regional EPA offices. The regulations are usually cited as 40 CFR Parts 124, 144, 145, 146, and 147.)

In States where EPA administers the program, Class II well owners or operators must satisfy the financial responsibility requirement by submitting a financial mechanism that meets the approval of the EPA Regional Administrator or his designated UIC Program Director. You may choose one of several mechanisms to show that you maintain adequate financial resources to properly close, plug and abandon an injection well. Options include such financial instruments as surety bonds, trust funds, and letters of credit, as well as financial statements. Financial statement demonstrations must be submitted **annually**, while the other mechanisms will be updated at the UIC Program Director's discretion.

This booklet has been prepared by EPA to help Class II injection well owners and operators in federally admini-

stered States to comply with the UIC program's financial responsibility demonstration requirements. It discusses:

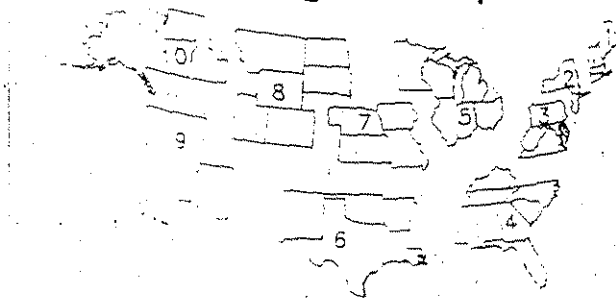
- Financial responsibility options,
- Types of financial mechanisms,
- Selection of an option and financial mechanism, and
- Submission requirements.

In addition, the booklet explains the criteria and guidelines EPA uses to evaluate the major types of financial responsibility demonstrations that Class II well owners and operators may make. EPA works closely with each applicant to evaluate the financial demonstrations made to the Agency. Surety associations and other financial services organizations may also find this booklet helpful in advising clients who own or operate Class II wells.

All the information contained in this booklet is offered as guidance to well owners and operators. Readers will note that financial mechanisms developed in response to State oil and gas requirements may not be used to meet federal financial demonstration requirements without the express approval of the Regional Office in question. Also, EPA requires that financial statement demonstrations be made annually.

**Who Should
Read This
Booklet?**

EPA Regional Map



The federal financial responsibility requirements broadly apply to everyone who owns or operates injection wells of any of the five classes in any State or U.S. territory. This booklet, however, pertains only to the owners and operators of Class II injection wells in States, territories, and Indian lands where EPA administers the UIC program. These programs are termed "Direct-Implementation" programs. A list of Direct Implementation States is presented in Appendix A. (The authority to run a State program is called "Primacy." States that have such authority are called "Primacy" States.)

When you apply for a new permit to construct and operate wells, you must supply up-to-date information that shows you will have sufficient financial resources to close, plug, and abandon your wells properly at the end of their useful life. Owners and operators of rule-authorized wells are also required to meet this responsibility. If you request that the permit or rule authorization for an existing well(s) be transferred to you as a new owner or operator, you must demonstrate your financial responsibility by the date that the transfer becomes effective. EPA has proposed amended regulations to require advance notification of transfers and to hold the original owner/operator liable until the new owner or operator supplies an acceptable demonstration. If you are unsure whether you must comply with these financial requirements or with the UIC regulations, contact EPA's office in the Region where your wells are located. Appendix B lists EPA's Regional Offices, their addresses, telephone numbers, and the States they cover.

Financial Responsibility Options

There are several ways to meet the requirements to demonstrate financial responsibility for well closure. However, not every option may be open to every Class II injection well owner or operator because of their individual circumstances. The various methods of demonstrating financial responsibility may be grouped into two categories: financial instruments and financial statements.

Financial instruments are agreements such as surety bonds, letters of credit, and trust funds. They rely on a third party such as a bank or surety company to guarantee (1) that a specified amount of money will be available to plug and abandon your wells when necessary or (2) that the actual job of closure will be accomplished.

Financial statements provide data that demonstrate the financial strength of a company and they require an auditor's opinion for confirmation. The only acceptable alternatives to the auditor's opinion would be documents such as annual reports, Securities and Exchange Commission (SEC) 10K Forms, and Federal Energy Regulatory Commission (FERC) Form 2.

The chart on page 5 shows how financial responsibility demonstration options, coverage types, and financial mechanisms or instruments are related.

Demonstrating Financial Responsibility

The simplest financial responsibility demonstration is a financial instrument that guarantees funds sufficient to cover the cost of properly closing, plugging, and abandoning each of your injection wells. This option is called

UIC Financial Responsibility Demonstrations

Options (Coverage Classes)	Financial Instrument		Financial Statement
	Full Coverage	Blanket Coverage	Financial Statement Coverage
Coverage Types			
Mechanisms (Instruments)	Letter of Credit + Standby Trust Fund	Surety Bonds	Trust Fund
	Financial Guarantee Bond + Standby Trust Fund	Performance Bond + Standby Trust Fund	Financial Statement + Chief Financial Officer's Letter + One of the Following: <ul style="list-style-type: none"> • "Full" Auditor's Opinion, • "Glossy" Annual Report, • SEC 10K Report, or • FERC Form 2

full coverage. If you submit an acceptable financial instrument that meets or exceeds the plugging cost specified in the Plugging and Abandonment Plan (EPA Form 7520-14) for all your wells and receive EPA's approval, then you have adequately demonstrated financial responsibility coverage.

Financial statement coverage is a second option which is available only if you meet certain bond-rating criteria or financial requirements described in the section that begins on page 14. This option allows you to submit financial statements and other information that show you are likely to remain in operation, based on indicators of the economic health of the organization, and that you will be able to properly plug and abandon your wells.

EPA may, at the discretion of the Regional Program Director, allow you to submit a financial instrument for an amount that is less than the estimated cost of plugging all your wells. This option is known as **blanket coverage**. Your EPA Regional Office will determine how much coverage you must provide; generally the amount must be sufficient to plug an appropriate and acceptable proportion of the total number of injection wells.

Financial Responsibility Mechanisms

Financial Instruments

The instruments which you may use to demonstrate your financial responsibility are designed to ensure that funds will be available to EPA to plug your injection wells if the need arises. EPA's requirements for each financial instrument are discussed below. EPA may fully or partially release certain instruments as wells are plugged and abandoned, or as acceptable substitute demonstrations are made. EPA may require increases in the amount of financial responsibility coverage to reflect higher plugging and abandonment costs or the addition of new wells. Sample forms of each instrument are available from the EPA Regional Offices.

Surety Bonds

A surety bond is a guarantee by a surety company that specified obligations--such as plugging and abandoning class II injection wells--will be fulfilled. You may use one of two types of surety bond as a financial responsibility demonstration. Both require the establishment of a standby trust fund to receive, on the behalf of EPA, any money that the surety company may pay. Standby trusts are discussed on page 10.

A financial guarantee bond ensures that the surety company, from which you obtain the bond, will fund a standby trust in the amount the bond guarantees. Your trustee, who is in charge of the standby trust, would, at the direction of EPA, use the money to pay for proper plugging of the well or wells covered by the bond.

An alternative to the financial guarantee bond is the performance bond. This type of bond guarantees that, if you fail to properly plug specified wells, the surety company will either plug them for you or pay the amount

of the bond into a standby trust so your trustee can hire an EPA-approved contractor to do the job.

If you choose to use either type of surety bond to demonstrate your financial responsibility, you must submit to EPA both the bond and the standby trust agreement. In addition, your surety bond, whether it is a financial guarantee bond or a performance bond, must meet certain conditions. The bond must:

- Be issued by a surety company that has been tested and approved under the U.S. Department of the Treasury Circular 570. EPA Regional Offices can give you a list of approved companies, or your insurance broker can advise you.
- Specify the wells that the bond covers. If you drill or acquire new wells, you must either post a new bond or amend the existing demonstration.
- Guarantee that, if you fail to properly plug specified wells, the surety company will pay the amount of the bond into a standby trust fund that names EPA as the beneficiary.
- Require that the bondholder give you and EPA 120-day notice before cancelling the bond.
- Provide for payment of the bond's face value into the standby trust fund if you do not provide a substitute demonstration of financial responsibility to EPA within 90 days of a cancellation notice.

You may cancel a surety bond only if you have the EPA Regional Administrator's or the UIC Program Director's written consent. You may get that consent only after providing a substitute financial instrument or after you have properly plugged the wells covered by the surety bond that you want to cancel.

Letters of Credit

A letter of credit guarantees that a set amount of money will be available to a specified party under certain conditions. If you use a letter of credit to demonstrate financial responsibility, it must provide that funds will be paid into a standby trust if you fail to plug your injection wells properly. EPA requires that the actual letters of credit be submitted as proof of financial responsibility and that they:

- Be issued by a bank or other institution whose operations are regulated and examined by a State or federal agency. Most commercial banks and some savings and loan institutions and credit unions are the usual sources of this financial instrument.
- Require payment of funds into a standby trust that names EPA as the beneficiary if you fail to meet plugging requirements.
- Identify, by their number and project name, the specific wells covered by the letter of credit.
- Require that the issuing institution give you and EPA 120-day notice if it plans not to reissue the letter of credit.

-
- Provide that the EPA Regional Administrator or UIC Program Director may draw upon the letter of credit if you fail to provide a substitute financial instrument within 90 days of the issuing institution's non-renewal notice.

The letter of credit can be cancelled only with the written consent of the EPA Regional Administrator or the UIC Program Director.

Standby Trust Funds

If you choose to use a surety bond or letter of credit to demonstrate your financial responsibility, you must also establish a **standby trust fund**. A standby trust fund exists as a mechanism to receive on behalf of EPA the funds guaranteed by your surety bond or letter of credit if you do not plug your injection well(s) properly. It is not a stand-alone financial instrument which you may use to demonstrate financial responsibility; however, a regular, funded trust fund is. EPA Regional Offices can provide you with a sample form for a standby trust agreement that is acceptable to the Agency.

Trust Funds

A third means of demonstrating your financial responsibility is an irrevocable **trust fund**. Trust funds are repositories of money set aside for a specific purpose. They are administered by a trustee, designated by the grantor who establishes the trust. If you use a trust fund, you will have to pay into it the full estimated cost of properly plugging your wells.¹ If the amount of money in the trust fund exceeds the estimated cost of plugging

¹ Operators who enter into Administrative Orders on Consent with EPA may have the option of developing time-payment plans.

the wells covered by the trust, you can ask the EPA Regional Administrator or UIC Program Director to release the fund's interest income to you. Otherwise, income generated by the fund's investments is added to the trust.

As the grantor, you must name a trustee whose responsibilities will include:

- Investing, with your guidance and in accordance with provisions of the trust and applicable legal principles, the funds you deposit,
- Providing EPA with an annual valuation of the fund, and
- Accepting additional deposits or releasing funds as you drill new wells or plug old ones with the concurrence of EPA.

As wells are plugged, EPA may approve payments from the fund to reimburse you for the cost of plugging, or the Agency may delay payments until all the wells covered by a trust are plugged and certified. The latter case is used if it appears, when plugging starts, that the entire operation may cost more than the trust fund contains. EPA may also approve refunds if:

- The value of the trust fund exceeds the estimated plugging costs,
- You substitute another financial instrument for the trust fund, or

- Funds remain in the trust after you have satisfactorily plugged your wells.

There are about 4,000 banks nationwide--plus savings and loan institutions, credit unions, and trust companies--qualified to manage trusts. The financial institution with which you normally deal should be able to help you establish a trust fund for plugging, either serving as your trustee or directing you to another institution that can serve in that capacity. EPA has established standards for trust funds offered by Class II well owners and operators as demonstrations of their financial responsibility. These trusts must:

- Be established at a bank or other institution with authority to act as a trustee and whose trust activities are examined and regulated by a State or federal agency,
- Contain funds equal to the estimated cost of plugging the wells covered by the trust (except when time-payment plans are authorized by EPA under an Administrative Order),
- Designate EPA as the beneficiary,
- Specify the acceptable ways that the trustee can invest the fund's money,
- Be accompanied by a "certificate of acknowledgement," which provides a notarized statement that attests that the trust was established at the direction of your corporation's Board of Directors or principal owners, and

-
- Specify the conditions under which EPA may authorize payments to meet plugging costs or to return funds to you, the grantor.

The trustee you select to oversee the trust should be a "neutral" party whose connections to you do not pose any potential for a conflict of interest. The bank you normally do business with is an example of a neutral trustee. Although some States authorize attorneys to serve as trustees, the attorney who represents you or your firm could present a potential conflict of interest. Consequently, your attorney would not be acceptable to EPA as a trustee.

Financial Statements

You may not have to provide a financial instrument to demonstrate that you have sufficient resources to plug your injection wells properly. If your company meets the financial tests described in the next section of this booklet, you can use a **financial statement** to show EPA that you are likely to close, plug, and abandon your wells according to regulations and your EPA-approved plugging and abandonment plan.

The financial statement demonstration is made in a form provided by the EPA Regional Office. It includes the form letter which your Chief Financial Officer (CFO) or similar executive must provide certifying that your company meets EPA's financial requirements to qualify for making a financial statement demonstration of responsibility. The financial statement uses audited information from your company's income statement and balance sheet to calculate a number of financial ratios.

Financial Coverage Criteria

EPA Financial Test

EPA uses the criteria presented in the table on the next page to determine whether a Class II owner or operator is likely to properly close, plug, and abandon injection wells. If you meet EPA's criteria, you may use a financial statement to demonstrate your financial responsibility. If you do use the financial statement approach, these criteria will be used to evaluate your annual updates of financial statements. But if you fail to meet certain criteria--for example, if you have a history of abandoning wells without plugging them--EPA will require you to submit a financial instrument for full coverage.

Bond Rating Alternative

EPA uses a two-part test to identify financially healthy companies that own or operate Class II injection wells. Passing either part of the test--and meeting the other criteria presented in the table on page 15--may allow your company to use a financial statement demonstrating responsibility. However, if your company fails the financial test, you must submit to EPA an alternative financial instrument.

If your company has issued bonds to raise capital, your bond rating may be high enough to pass EPA's financial test. In order to pass, your most recent bond rating should be within the four highest categories of Standard and Poor's (AAA, AA, A, or BB) or Moody's (Aaa, Aa, A, or Baa). If you pass on the bond rating, and you decide to use a financial statement to demonstrate financial responsibility, you must submit annually to EPA a statement of your operation's Standard and Poor's or Moody's bond rating using the model format of the Chief Financial Officer's letter.

Financial Coverage Criteria

Criterion	Explanation
History of plugging wells	Have you plugged wells in accordance with applicable regulations in the past? If so, EPA believes you are likely to do so in the future.
Remaining economic life of production fields or leases	Are you producing from at least one field or do have at least one lease in the state or territory with an estimated remaining economic life of at least 5 years? If so, EPA feels you are likely to remain in business until the Agency conducts its periodic reviews.
Number of years in business	Have you been in the oil and gas business at least 5 years? Your financial performance will have more significance if the answer is yes.
Number of production fields	Are you producing from more than one field in a state or territory? If you are, then you are less likely to deplete all your resources at the same time. Consequently, you are more likely to be in business when EPA conducts its periodic reviews.
Number of wells	How many injection wells and production wells are you operating? This will influence your choice of coverage.
Estimated Cost of Well Plugging	Estimate costs which should correspond to charges submitted to EPA on the plugging and abandonment plan.
Financial condition	Can your company pass the financial ratio tests in this section? If your company's financial position is strong, you are more likely to be able to plug your wells properly in the future.

The second half of EPA's financial test is a set of five **financial ratios**, coupled with a requirement for a minimum net worth of \$1 million. To determine whether your company passes this test, you must use data that are verifiable from your annual financial statement and apply them to the formulas presented in the table on page 17.

Financial Ratio Alternative

If you choose to use financial ratio information to prove your company qualifies for financial statement coverage, your Chief Financial Officer (CFO)--or another legally authorized person--must send the EPA Program Director a letter that shows your company passes EPA's financial tests. In addition, you must verify to EPA that the information contained in the CFO's letter is accurate. You can do this by providing either:

- A full auditor's opinion from an independent certified public accounting firm that verifies the accuracy of the financial data used in the letter,
- A "Glossy" financial statement such as those routinely prepared as reports to stockholders,
- A 10K Report, which is submitted annually to the Securities and Exchange Commission, or
- A Federal Energy Regulatory Commission (FERC) Form 2 report.

Although there are many types of auditor's analysis of financial data, EPA will accept only a full auditor's opinion as confirmation of the accuracy of financial information showing that a company passes this test.

EPA Financial Test

Successful Applicants Must Meet the 5 Ratio Thresholds and have a minimum net worth of \$1 million.

Type of Ratio	Formula	Threshold
1) Debt-Equity Ratio	$\frac{\text{Current Liabilities}}{\text{Net Worth}}$	< 1.0
2) Debt-Equity Ratio	$\frac{\text{Long Term Liabilities}}{\text{Net Worth}}$	< 2.0
3) Liquidity	$\frac{\text{Current Assets} - \text{Current Liabilities}}{\text{Total Assets}}$	> -0.10
4) Cash Return on Liabilities	$\frac{\text{Net Income} + \text{Depreciation} + \text{Depletion} + \text{Amortization}}{\text{Total Liabilities}}$	> 0.10
5) Net Profit	$\text{Revenues} - \text{Expenses}$	> 0

Glossy annual reports, SEC 10K reports and FERC Form 2 reports are based on full-scale audits. Consequently, EPA considers them the functional equivalent of an auditor's opinion.

A company that is a subsidiary of a large corporation can submit its parent company's financial statements if the company guarantees to pay to plug its subsidiary's wells. The parent corporation must own at least 50 percent of the subsidiary's voting stock; it will be bound to its guarantee until released by EPA. Such guarantees typically are made in writing to the EPA Program Director by a corporate officer who is authorized to legally bind the parent corporation.

Preparing Your Submission

The procedure you will follow to make your demonstration depends on the financial responsibility mechanism you select. Therefore, you should:

- Estimate the amount of your total plugging liability. It is important to note that these estimates are to be based on **contracted** costs for plugging and abandonment operations by third parties, not on "in-house" cost estimates. The estimates should be based on a "turn-key" plugging operation, including all related costs of these procedures.
- Select the financial mechanism and corresponding financial coverage best suited to your operation.
- Obtain and submit the appropriate information and financial mechanism.

Choosing a Coverage Option

Your first step is determining the financial coverage options for which you believe you can qualify. If you cannot submit the information necessary to verify your qualification, EPA may ask you to choose another option.

Once you have chosen a financial coverage option, you must select a corresponding financial responsibility mechanism. At this point, you may want to review the various mechanisms available to you and consult with various providers of financial instruments such as banks and surety companies.

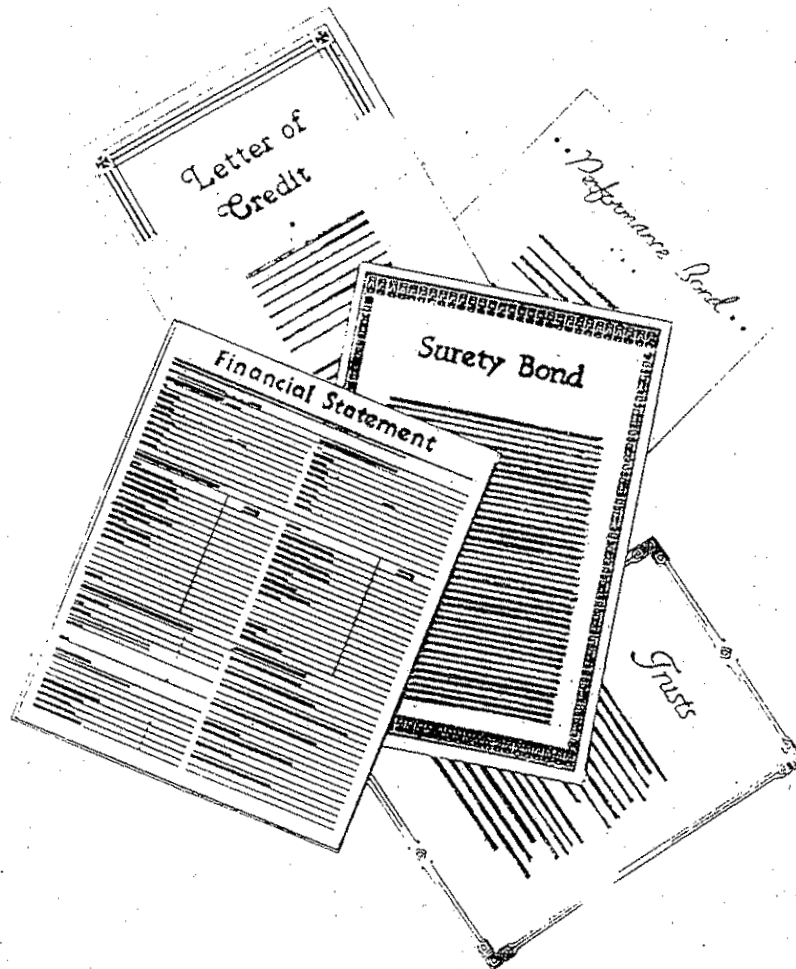
United States
Environmental Protection
Agency

EPA 570/9-90-003
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Office of Water (WH-550)



Federal Financial Responsibility Demonstrations for Owners and Operators of Class II Oil- and Gas-Related Injection Wells



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**You May Be Authorized To Use Blanket Coverage
By The UIC Program Director Upon His Review
Of The Following Criteria:**

- Your company has a history of adequately plugging wells,
- Your company has at least 1 field or lease with an estimated economic life of at least five years,
- Your company has been in business at least 5 years, and
- Your company operates more than 10 injection wells.

the financial instrument that is right for your company. Cost is likely to be a prime consideration.

Various financial institutions can help you identify the most cost-effective instrument. Your insurance agent should have information about surety bonds including their availability, cost, and collateral requirements, if any.² Banks, savings and loans, and similar institutions can tell you about letters of credit and trust funds.

The cost of financial instruments has various components. As you evaluate different instruments, you should keep in mind these cost elements: Fees or premiums, collateral requirements, tax consequences, possible effects on your credit rating, and opportunity cost. Opportunity cost is the income you lose by tying up funds in a financial demonstration to EPA, rather than investing them in ways that would bring a higher return.

The fees or premiums for surety bonds, trust funds, or letters of credit will vary from one institution to the next. Bonds or letters of credit usually carry fees based on a percentage of their guaranteed amount. Trust fund premiums can be either fixed fees or a percentage of the funds managed by the trustee.

²Since EPA cannot liquidate property such as equipment to secure cash, "collateral bonds" are not accepted.

Your company's individual characteristics may also affect how much different financial instruments will cost. Financial institutions often consider a company's financial condition, size, and history in pricing out costs of various demonstrations.

Financial Statements

Financial statement demonstrations may be the least expensive demonstration for companies that qualify to use them. They are not, however, without cost. If you choose to use financial statements, keep in mind that you may incur annual costs as you collect and package data for submission to EPA.

Making Your Submission

Once you have selected a financial coverage option and a financial demonstration mechanism, you must gather the necessary information and documents and submit them to EPA. This step may require you to obtain a bond from a surety agent, request financial statement information from your accounting department, or obtain a letter of credit and standby trust agreement from a bank.

Your EPA Regional Office can give you model forms and sample documents for the information you are required to submit. The EPA Regional Office will not begin evaluating your submission until all the necessary certifications and representations are received. If you submitted items and information that meet the Agency's criteria and received EPA's approval, then you have met your obligation to demonstrate financial responsibility.

**Appendix A
Federally Administrated Class II
Underground Injection Control Programs**

EPA Region I

None

EPA Region VI

Osage Mineral Reserve, Oklahoma

EPA Region II

New York

EPA Region VII

None

EPA Region III

Pennsylvania

EPA Region VIII

Montana

EPA Region IV

Florida
Kentucky
Tennessee

EPA Region IX

None

EPA Region V

Indiana
Michigan

EPA Region X

None

Note: Operators on Indian lands should check with the appropriate EPA Regional Office.

Appendix B USEPA Regional Offices UIC Program Offices

EPA Region I

John F. Kennedy Federal Building
Room 2203
Boston, MA 02203
(617) 565-3600

Connecticut, Maine, Massachusetts,
New Hampshire, Rhode Island, Vermont

EPA Region II

26 Federal Plaza
New York, NY 10278
(212) 264-1800

New Jersey, New York, Puerto Rico,
Virgin Islands

EPA Region III

841 Chestnut Street
Philadelphia, PA 19107
(215) 597-9928

Delaware, District of Columbia,
Maryland, Pennsylvania, Virginia,
West Virginia

EPA Region IV

345 Courtland Street, N.E.
Atlanta, GA 30365
(404) 347-3866

Alabama, Florida, Georgia, Kentucky,
Mississippi, North Carolina, South
Carolina, Tennessee

EPA Region V

230 South Dearborn Street
Chicago, IL 60604
(312) 353-4150

Illinois, Indiana, Michigan, Minnesota,
Ohio, Wisconsin

EPA Region VI

1445 Ross Avenue
12th Floor, Suite 1200
Dallas, TX 75270
(214) 655-7160

Arkansas, Louisiana, New Mexico,
Oklahoma, Texas

EPA Region VII

726 Minnesota Avenue
Kansas City, KS 66101
(913) 551-7032

Iowa, Kansas, Missouri, Nebraska

EPA Region VIII

999 18th Street
Suite 500
Denver, CO 80202-2405
(303) 293-1413

Colorado, Montana, North Dakota,
South Dakota, Utah, Wyoming

EPA Region IX

215 Freemont Street
San Francisco, CA 94105
(415) 705-2111

Arizona, California, Hawaii, Nevada,
American Samoa, Trust Territories of the
Pacific, Guam, Northern Marianas

EPA Region X

1200 Sixth Avenue
Seattle, WA 98101
(206) 442-1225

Alaska, Idaho, Oregon, Washington